

RECORDATION NO.

27334-B
FILED

JAN 04 '08 -8 30 AM

SURFACE TRANSPORTATION BOARD

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ELIAS C. ALVORD (1942)
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OF COUNSEL
URBAN A. LESTER

January 4, 2008

Mr. Vernon A. Williams
Secretary
Surface Transportation Board
Washington, D.C. 20423

Dear Mr. Williams:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) copies of an Memorandum of Assignment of Lease Agreement, dated as of December 1, 2007, a secondary document as defined in the Board's Rules for the Recordation of Documents.

The enclosed document relates to Memorandum of Lease Agreement being filed with the Board under Recordation Number 27334-A.

The names and addresses of the parties to the enclosed document are:

Assignee: The Fifth Third Leasing Company
38 Fountain Square Plaza
Cincinnati, OH 45263

Assignor: The Andersons, Inc.
480 W. Dussel Drive
Maumee, OH 43537

Mr. Vernon A. Williams
January 4, 2008
Page 2

A description of the railroad equipment covered by the enclosed document is:

51 open top hoppers within the series AEX 11149 - AEX 11369 as more particularly set forth in the attachment to the document.

A short summary of the document to appear in the index is:

Memorandum of Assignment of Lease Agreement.

Also enclosed is a check in the amount of \$35.00 payable to the order of the Surface Transportation Board covering the required recordation fee.

Kindly return stamped copies of the enclosed document to the undersigned.

Very truly yours,

A handwritten signature in black ink, appearing to read 'R. Alvord', with a long horizontal flourish extending to the right.

Robert W. Alvord

RWA/sem
Enclosures

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SURFACE TRANSPORTATION BOARD

MEMORANDUM OF ASSIGNMENT OF LEASE AGREEMENT

This MEMORANDUM OF ASSIGNMENT OF LEASE AGREEMENT ("Assignment") is made and entered effective as of December 1, 2007, by and between The Andersons, Inc. ("Assignor") and The Fifth Third Leasing Company ("Assignee").

WHEREAS, The Anderson, Inc., as Lessor, and Conrad Yelvington Distributors, as Lessee, have heretofore entered into that certain Full Service Lease Agreement dated April 1, 2006, and Full Service Lease Agreement Rider #R01181 made effective as of September 1, 2007 (collectively, the "Lease") pertaining to the rail cars described therein ("Equipment"). Evidence of the Lease has been recorded with the Surface Transportation Board pursuant to 49 U.S.C. §11301 simultaneously with this Assignment and assigned recordation number _____.

NOW, THEREFORE, in consideration of the sum of Ten Dollars (\$10.00) in hand paid, and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, Assignor hereby assigns to Assignee all right, title and interest of Assignor in, to and under the Lease; and Assignee accepts such assignment.

This Assignment may be executed in any number of counterparts, each executed counterpart constituting an original but altogether only one and the same assignment.

[Signature Pages to Follow]

IN WITNESS WHEREOF, the parties have executed or caused this Assignment to be executed as of the day and year first written above.

ASSIGNOR: THE ANDERSONS, INC.

By: Nicholas C. Conrad

Nicholas C. Conrad
Assistant Treasurer

STATE OF OHIO)
COUNTY OF LUCAS) ss:

Before me, a Notary Public, in and for said county and state, personally appeared Nicholas C. Conrad, Assistant Treasurer of The Andersons, Inc., and he being thereunto duly authorized, did sign the foregoing instrument in behalf of said corporation and by authority of its board of directors and that the same is the free act and deed of said officer and of said corporation.

14th In Testimony Whereof, I have hereunto set my hand and official seal at Maumee, Ohio, this day of December, 2007.



Judy A. Baldwin
Notary Public

My commission expires 02/01/2010

JUDY A. BALDWIN
Notary Public, State of Ohio
Commission Expires 02/01/2010

ASSIGNEE: THE FIFTH THIRD LEASING COMPANY

By: [Signature]Name: Robert Kreling, VP

Title: _____

STATE OF Ohio }
COUNTY OF Hamilton } ss:

Before me, a Notary Public in and for said county and state, personally appeared Robert Kreling, the Vice President of The Fifth Third Leasing Company corporation, who acknowledged that he/she being thereunto duly authorized, did sign the foregoing instrument in behalf of said corporation and by authority of its Board of Directors on behalf of the corporation and that the same is the free act and deed of said officer and of said corporation.

In Testimony Whereof, I have hereunto set my hand and official seal at Cincinnati, Ohio this 2nd day of December, 2007. January, 2008

[Signature]
Notary Public

My Commission Expires:

JILL M. WOODS
NOTARY PUBLIC, STATE OF OHIO
MY COMMISSION EXPIRES-06-24-11

EQUIPMENT

AEX	11149	AEX	11176	AEX	11198	AEX	11231	AEX	11299
AEX	11152	AEX	11183	AEX	11199	AEX	11233	AEX	11301
AEX	11154	AEX	11184	AEX	11202	AEX	11235	AEX	11303
AEX	11155	AEX	11185	AEX	11203	AEX	11244	AEX	11308
AEX	11158	AEX	11188	AEX	11205	AEX	11246	AEX	11322
AEX	11159	AEX	11190	AEX	11212	AEX	11249	AEX	11338
AEX	11162	AEX	11194	AEX	11223	AEX	11260	AEX	11339
AEX	11163	AEX	11195	AEX	11224	AEX	11267	AEX	11340
AEX	11167	AEX	11196	AEX	11227	AEX	11268	AEX	11344
AEX	11170	AEX	11197	AEX	11230	AEX	11274	AEX	11369
AEX	11174								

CERTIFICATION

I, Robert W. Alvord, attorney licensed to practice in the State of New York and the District of Columbia, do hereby certify under penalty of perjury that I have compared the attached copy with the original thereof and have found the copy to be complete and identical in all respects to the original document.

Dated: 1/4/08



Robert W. Alvord